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July 7, 2005

VIA FACSIMILE

Examiner Hien Thi Tran
 United States Patent and Trademark Office
 P.O. Box 1450
 Alexandria, Virginia 22323-1450

Dear Mr. Tran:

Re: U.S. Patent Application No. 09/891,326
 Filing Date: 06/27/2001
 Our Reference: T8466414US

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 File No. T8466414US

Further to my telephone message of July 7, 2005, I am enclosing the following documents which I would like to discuss with you:

1. A copy of pages 5 and 6 of your action dated June 21, 2005 in the above case.
2. A copy of Figure 10 of U.S. Patent No. 6,312,650 (which corresponds to the reference cited in paragraph 12 of your action).
3. Proposed amendments to claim 1.

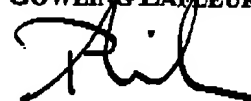
I would initially like to reconcile your paragraph 12 with Figure 10 of the cited reference to ensure that I understand how you are characterizing the components of the illustrated structure.

On the assumption that my understanding of how you are applying the reference is correct, I would also like to discuss the proposed claim wording on which I would like your views.

I shall try to give you a call mid-morning tomorrow (Friday, July 8, 2005). If this is inconvenient, please let me know so that we can schedule an alternate time.

Thank you for your assistance.

Yours very truly,
 GOWLING LAFLEUR HENDERSON LLP



Peter Milne

PM:hcu

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Fax Number: 703-872-9306
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U.S.A.
Phone Number: 703-305-0621

Date: July 7, 2005
U.S. Patent Application No. 09/891,326
Re: Filed: 06/27/2001
Title: REVERSE FLOW CATALYTIC MUFFLER
Total Pages: 6 (including cover)
File Number: T8466414US
CopyTrak #: 2137

If there is a problem with transmission or all pages are not received, please call Heidi Umstadt at (416) 862-5724 for retransmission.

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